
Unified Business Identifier (UBI) Number POLICY

A Unified Business Identifier (UBI) number will be assigned to all entities conducting business in the State of Washington.

Each registering entity or employer will have only one UBI number (see Exceptions).

1. A new UBI number is issued and a Master Application is required when:

- A new business ownership is formed.
- A business entity changes structure (e.g. from a partnership to a corporation).
- If a general partnership adds or deletes partners and the change in the number of partners is 50% or more.
- The spouse of a sole proprietor opens a separate business and requests a new UBI.

Exceptions:

- The Office of the Secretary of State will issue a UBI number without the completion of a Master Application only when an entity registers with the Corporations Division as a corporation, limited partnership, limited liability company or limited liability partnership. A Master Application will be provided and accepted if completed at that time.
- If a business applies for a change in ownership structure within 60 days of the original application, *and* if permission is obtained from the Department of Revenue, the business may keep the UBI they have been using. However, the business must submit a new application and pay appropriate fees.

2. The existing UBI number is used and a new Master Application is required when:

- An inactive business entity resumes operation.

- A business entity sells one business, and opens a new business.
- A business entity opens a new location.
- A business changed ownership structure more than five years prior to the discovery of the change.
- Ownership structure changes prior to the start of operation.
- A sole proprietor dies and the estate continues operation.
- A general partnership with regulatory license adds partners and the change in the number of partners is less than 50%. (When deleting partners, written notice is needed.)
- The spouse of a sole proprietor opens a separate business and agrees to use the existing UBI.
- A divorce results in one of the parties being awarded the business. (There are instances where this may not apply. Contact your agency when such questions arise.)

3. A new UBI number is not issued and a Master Application is not required under the following circumstances.

- There is a change in principal product or service (no regulatory licenses required).
- The mailing address or location address changes (no regulatory licenses required).
- The business entity files bankruptcy and the debtor or trustee continues to operate.
- The majority of a corporation's stock is transferred to new individuals.
- An addition/deletion to an account such as correcting an SSN or deleting a spouse because of death/divorce.

Notes: Written notification (letter or UBI Change Form) with the signature of one of the principals of the business is required.

If the account has regulatory licenses, i.e. vehicle dealer, the licensee may be required to complete additional forms and pay the appropriate fees.

For more examples see the Question and Answer Matrix in Chapter 6.

UBI Number – Searching PROCEDURE

In the UBI/DOR database you may access information by name or UBI number.

1. Review the Master Application and all attached documents for completeness, for a UBI or tax registration number, or for name variations.

NOTE: If UBI data base is down:

When the UBI database cannot be accessed (computer is down), advise the customer you will call and give him/her the UBI number when the system is functioning again. If the customer must have a UBI number immediately, call the DOR Help Desk, (360) 902-7180 to obtain a number in order to avoid issuing a duplicate number.

The applicant must submit a completed Master Application, which will be processed through the usual procedures.

2. Search the UBI database (screen 1700 – see chapter 9) *thoroughly* for an existing UBI number using the UBI naming conventions. Check the database in the following ways:

Sole Proprietor

- Sole proprietor
- Spouse name
- Applicant's last name, first name
- Applicant's first name, last name
- Applicant's last name, initials
- Applicant's last name, nicknames (e.g. Robert = Bob)
- Applicant's signature

Partnership name - as listed on application.

- Partner names - search as you would sole proprietorships.

Limited Partnership name - only as listed on application.

Corporations, Limited Liability Companies and Limited Liability Partnerships name - as listed on the application. **Note:** single letters may or may not be spaced.

Firm Name/Trade Name - as listed on the application. **Note:** UBI number stays with owner, not the firm name/trade name.

Note: Punctuation may have been used when the account was originally opened.

UBI Number – found anywhere on the application.

- If the name or number matches an existing account, compare the database information to the information on the document.
- If the database and document information match, write the UBI number in the space provided in the upper right-hand corner of the front page of the Master Application.

3. **Duplicate UBI accounts – handling and making corrections.**

If you find a duplicate UBI account, make a note on the Master Application. If a second UBI account number was issued, the MLS staff member will document the duplicate UBI number on the front of the Master Application in the Payment Summary section. He/she will write the correct UBI number in the space provided in the upper right-hand corner of the front page of the Master Application.

Note any corrections on the application that DOR will need to make to their database so the account can be accessed by name (e.g. a punctuation or typing error).

4. Issue the UBI Number if the database and document information do not match, or if no match is found. Go to step 1 of the following procedure “Issuing a UBI”:

- Press function key labeled as “Issue UBI”.

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UBI Number - Issuing PROCEDURE

The following procedure applies to new accounts only. From search screen press function key labeled "Issue UBI". See chapter 9 for DOR navigation.

1. Access the UBI New Account Add Screen (1750).

OWNER NAME: XYZ INC _____		SSN: 000 00 0000
SPOUSE NAME: _____		SSN: 000 00 0000
DBA: _____		
ADDR1: _____		
ADDR2: _____		
CITY/ZIP: OLYMPIA _____ WA 98504 1234		
PHONE: (360) 111 1111		
TYPE OWNER: _		
OPEN DATE: 00 00 0000		
FEIN: 00 - 0000000	AUTO ASSIGN: N	
AGENCIES AFFECTED: DOR _		
DOL _		
ES _		
L&I _		
SOS _		
T32700089		
=< 1750 >==< BI >=====< UBI New Account Add >=====< P>==R110>		
F1-Next Screen	F8-Go to Inq	F10-Help F12 Menu

2. Complete the fields as from the Master Application (MA).

- **Do not use punctuation.**
- Refer to Name & Address Conventions (Page 1-11) for exceptions and specific examples.

<u>Field</u>	<u>Instructions</u>												
Owner Name:	<ul style="list-style-type: none"> Sole proprietor - enter the last name first, then the first name and middle initial. All other owner types enter owner name provided on MA. 												
SSN:	Enter SSN for sole proprietor only, if provided.												
Spouse Name:	Only use for sole proprietor; enter the last name first, then the first name and middle initial.												
SSN:	Enter SSN for sole proprietor spouse only, if provided.												
DBA:	Enter as given with no punctuation.												
Addr 1: Addr 2: City/Zip:	} Enter the business address following US Postal conventions. } See Page 1-13 of address conventions. } For foreign addresses see Special Cases (Page 1-17)												
Phone:													
Type Owner:	<table> <tr> <td>A = Association</td><td>N = Non Profit Corporation</td></tr> <tr> <td>C = Corporation</td><td>P = Partnership (General or Limited)</td></tr> <tr> <td>J = Joint Venture</td><td>S = Sole Proprietor/Estate</td></tr> <tr> <td>L = Limited Liability Co</td><td>T = Tenants in Common</td></tr> <tr> <td>M = Municipal Subdivision</td><td>X = Trust</td></tr> <tr> <td></td><td>Y = Limited Liability Partnership</td></tr> </table>	A = Association	N = Non Profit Corporation	C = Corporation	P = Partnership (General or Limited)	J = Joint Venture	S = Sole Proprietor/Estate	L = Limited Liability Co	T = Tenants in Common	M = Municipal Subdivision	X = Trust		Y = Limited Liability Partnership
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Open Date:	Business open date - Use the first day of the month. Secretary of State will use incorporation date when issuing without a Master Application.												
FEIN:	Enter Federal Identification Number, if provided.												
Auto Assign:	If FEIN is needed and an SS-4 is complete, and criteria are met, change to "Y". Refer to page 2-1, FEIN, for Internal Revenue Service's stringent rules regarding the completion of the SS-4 form and criteria requirements for issuance.												
Agencies Affected:	Type an asterisk (*) for each affected agency. Secretary of State will mark their own field. Data feeds from each agency will populate these fields once an account is established.												

3. To cancel, press F12.

4. Review entry for accuracy. Press F1 to continue to Screen Two of 1750:

ENTER PARTNER NAME(S)	
1. JONES LACEY M _____ SSN: 111 11 1111	** OWNER'S NAME
2. LACEYS THINGS _____ BUSINESS AS	** DOING
3. JONES PAUL H _____ SSN: 222 22 2222	
4. _____ SSN: 000 00 0000	
5. _____ SSN: 000 00 0000	
6. _____ SSN: 000 00 0000	
7. _____ SSN: 000 00 0000	
GENERAL INFORMATION	

Press F1 to add UBI or F2 to CANCEL 001-ZTN4A	
=< 1750 >=< BI >== == == =====< UBI New Account Add >== == =====< D >=< R110 >	
F1-Add new UBI	F2-Cancel SF10-Help

5. The pre-filled fields are populated from Screen One.
6. Use blank fields to enter additional names of partners, alternate naming formats, and/or additional DBA names. An example of an alternate name is Amazon.com, Amazon Dot Com.
7. The general information typed in these fields can be extra long names, date and state of incorporation, and/or any applicable notes.

Note: This information is displayed on 1701 screen using F6.
8. Review entry.
 - To cancel and restart, press F2.
 - To issue UBI, press F1. Then confirm by pressing F1 again.

9. UBI is issued and displayed:

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*****
*****
***
*** UBI NUMBER OF THE NEW ACCOUNT IS: 099 000 534 ***
***
*** FEIN NUMBER OF THE NEW ACCOUNT IS: 00 - 0000000 ***
***
*** OWNERS NAME: ***
***
*** JONES LACEY M ***
***
*****
*****

*-----*
*== PRESS ANY FUNCTION KEY TO CONTINUE ==-*
*-----*
*****

001-ZTN4A
=< 1750 >==< BI >== === == === =< UBI New Account Add >= == ===< D >==< R110 >
Press Any Function Key
    
```

10. Write the system-generated UBI number in the space provided in the upper right-hand corner of the front page of the Master Application, and write the UBI number on page 3 in case pages become detached.
11. Press F-1 key to leave screen.
12. When a new application is filed at any UBI service counter, the applicant will be given the *Information to New Registrants* handout. (See Section 7, Forms.) **Note:** This handout is also included in the packets mailed to customers. After reviewing the Master Application received at the counter and assigning the UBI number:
 - Write the applicant's UBI number in the upper right-hand corner of the handout.
 - If a receipt is required, attach the receipt to the handout.
 - Stamp front of application with your received stamp.
 - Give the handout and a photocopy of the application to the applicant.

UBI Number - Correcting PROCEDURE

Non-DOR staff can correct information on the same day the UBI number was issued. To change the account information:

Non-DOR Personnel:

1. Select UBI System Menu Screen (1700).
2. Enter "B" (UBI Unverified Account) and press F1. The UBI Issuance Screen will be displayed.
3. Enter the UBI number and press F1. The account information will be displayed.
4. Correct the account information. If appropriate, add notes to General Information.
5. Press F2 to update the account information.
6. If a duplicate number is created in error, contact DOR immediately at (360) 902-7180 and they will cancel the number.

DOR Personnel:

1. Select UBI System Menu Screen (1755).
2. Press F1. The UBI Issuance Screen will be displayed.
3. Enter the UBI number and press F1. The account information will be displayed.
4. Correct the account information. If appropriate, add notes to General Information.
5. Press F2 to update the account information.

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Name & Address Conventions POLICY

When entering information into the UBI database, all participating agencies will use the standard abbreviations for assigning, changing, or investigating names or addresses.

Note: The conventions described in this manual for the UBI database may be different than the conventions used by each agency for their own databases.

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Name & Address Conventions PROCEDURE

NAMES:

1. Punctuation marks such as periods, commas, apostrophes, quotation marks, and parentheses are not used. Example:

O'Brien = OBRIEN
Amazon.com = AMAZON COM

Exception: Hyphenated last names are keyed as: SMITH-JONES

Note: Use cross-reference field to key in variables of names.

2. Spaces between letters in a name are deleted. Examples:

Mc Donald = MCDONALD
Van Dyke = VANDYKE
Van de Kamp = VANDEKAMP

3. An ampersand (&) is used in the place of the word "and."
4. If a **corporate, limited liability company** or **limited liability partnership** name begins with the word "The," the name is entered beginning with the second word. The word "The" is entered at the end of the name. **However, a DBA name is entered exactly as submitted.** Example:

The General Store Inc = GENERAL STORE INC THE

5. Avoid abbreviation of the first and second words of an account name or DBA, except as shown in the list of account name standardizations. **Exception:** the word "International" is **always** abbreviated as "Intl" when it is the first word of a corporate name or DBA.
6. Given names are not abbreviated. Examples:

Chas = CHARLES
Wm = WILLIAM

7. Account names (corporations and limited partnerships) and firm names (DBA) beginning with initials or letters are set up with spaces between the letters. Examples:

AAA = A A A
ABC Telegraphics Inc = A B C TELEGRAPHICS
J.R. Williams & Sons = J R WILLIAMS & SONS
U.S. Tire & Rubber Inc = U S TIRE & RUBBER INC
YMCA = Y M C A

8. Sole Owner/Proprietor (includes marital communities)

The names of owners and spouses are entered "Last Name, First Name, Middle Initial."

- 8a. If spouse's name is not to be included on the license (example):

OWNER NAME: SMITH JOHN J
SPOUSE NAME: SMITH MARY E

- 8b. If spouse's name is to be included on the license (example):

SMITH JOHN J & MARY E	SMITH MARY E & JOHN J
X-Ref: SMITH MARY E	X-Ref: SMITH JOHN J

- 8c. If a wife's last name is different than her husband's, the account is set up as shown on the application, cross-referencing as necessary (example):

SMITH JOHN J & MARY E BROWN
X-Ref: BROWN MARY E
SMITH MARY E

9. General Partnerships

General partnerships are set up in the partnership name and cross-referenced with the complete name of each partner. Partners' Social Security numbers are entered in the cross-reference fields. If there is no partnership name use the firm (DBA) name.

10. Limited Partnerships

- 10a. Limited partnerships are set up in the partnership name as filed with the Corporations Division, Office of the Secretary of State. Only the general partner(s) is cross-referenced for limited partnerships.

- 10b. Limited partnership names may be abbreviated as necessary. However, the names are to be cross-referenced as completely as possible.

11. Corporations, Limited Liability Companies and Limited Liability Partnerships

Corporations, limited liability companies and limited liability partnerships are set up as closely as possible to the legal registered name, using the UBI naming conventions. Corporation names must include the word "Corporation", "Incorporated", "Company", or "Limited", or the abbreviation "Corp.", "Inc.", "Co.", or "Ltd." (entered as INC, CO, CORP, or LTD); limited liability company and limited liability partnership names must include LLC or LLP, respectively.

ADDRESSES

The rules included in this manual conform to the standards of the United States Post Office. See also the US Post Office website at www.usps.gov.

General Rules

1. All addresses must have a mailing address. Mail can no longer be delivered to the name of a town only.
2. Addresses such as SW Corner of S 148th & Gibson St or 3rd Building from Smith Feed Store are not acceptable. You must have a street number and address.
3. All addresses must include a zip code. **Always use the zip + 4 code if known.** For information on Canadian addresses, see Special Cases, rule #3 on page 1-16.
4. If you have an address with a PO Box and a street address, use the PO Box as the mailing address. Enter the street address as the location address. **Note:** The mailing address and the street address may have different zip codes.
5. **Private Mail Box (PMB).** Private companies offering mailbox rental service to individuals or businesses may require a "box" number for final sortation. Print this number, called a MailStop Code (MSC)*, **above** the Recipient Line or the Attention Line. The words POST OFFICE BOX or PO BOX and the private mailbox number cannot be used on the Delivery Address Line. Only

the Postal Service is entitled to provide delivery to a PO Box. The Delivery Address Line is the standardized address of the private company.

Examples:

ABC COMPANY
PMB 1587
12 E MAIN AVE STE 209
KRYTON TN 38188-3637

ABC COMPANY
PMB 1587 (or #1587)**
PO BOX 7530
KRYTON TN 38188-7530

* MailStop Code is a US Postal Service Term. Not to be confused with the state campus mail system of "Mail Stops"

** Optional: "#" may be substituted for "PMB"

FORMATS AND ABBREVIATIONS

1. All street addresses must include a Street, Avenue, Boulevard, Lane, Court, etc., and should be entered according to postal standards (see Standard Abbreviations and Formats, #2 on page 1-18). Examples:

2789 N Sheridan = 2789 N SHERIDAN AVE
4815 E Eureka = 4815 E EUREKA BLVD

2. If there are two suffixes in an address, the first suffix is spelled out and the second is abbreviated. Example:

123 Main Avenue Court = 123 MAIN AVENUE CT

3. City names should not be abbreviated. Examples:

Mt Vernon = MOUNT VERNON
Pt Angeles = PORT ANGELES

4. All compass directions should be abbreviated; do not space between two-letter compass direction abbreviations. Examples:

3489 South Tacoma Way = 3489 S TACOMA WAY
7685 Northwest Jones Street = 7685 NW JONES ST
2215 North K Street = 2215 N K ST

Exception: Do not use a compass direction abbreviation in lieu of a street name; when a street name is "North", "South", "East", or "West", spell it out.

Example:

7829 N Avenue = 7829 NORTH AVE, **but**
3317 W So St = 3317 W SOUTH ST

5. House numbers are always entered before the directional. Example:

E. 2301 Bird Street = 2301 E BIRD ST

6. If the address contains a building name, it should be typed in Address Line 1. The building names should be spelled out in full, but the word "building" should be abbreviated. The actual street address should be typed in Address Line 2. Example:

901 Dex Hor Building #2 = DEXTER HORTON BLDG # 2
901 1ST AVE

7. If an explanation of a number such as "suite," "space," or "apartment" is used, the explanation is abbreviated and the "#" is **not** used. If no explanation is given, use "#" with a space between the "#" and the number. Examples:

420 Steele St Apt #3 = 420 STEELE ST APT 3
1003 Cleveland St Suite 2 = 1003 CLEVELAND ST STE 2
115 Fir Ave #17 = 115 FIR AVE # 17

8. Post Office Box and rural addresses are to be abbreviated as follows:

POB, Box (unless used with RR), Drawer, Lockbox, or
Caller = PO BOX
Rural Route or RFD = RR 00 BOX 000
Highway Contract or Star Route = HC

NUMBERS AND LETTERS

1. Use numeric abbreviations for numeric street names. Do not space between numerals and letters in these instances. Examples:

2607 First Street = 2607 1ST ST
1209 N Sixth Avenue = 1209 N 6TH AVE

Exception: If the street name is actually a number, such as Fourth Plain Blvd. in Vancouver, it must be spelled out.

2. Separate numbers and letters when they are grouped together in the location portion of the address. Examples:

5102A Ginko Drive = 5102 GINKO DR # A
Rt 2 Box 84A = RR 2 BOX 84-A

SPECIAL CASES

1. Overseas military addresses have either APO or FPO for the city. AA, AE or AP is the state designation.

AE = Europe, the Middle East, Africa & Canada (090 thru 098)
AP = Pacific (962 thru 966)
AA= Americas other than Canada (340)

Examples:

SSGT STANLEY A LIBMAN	SEAMAN GARY B HART
UNIT 908 BOX 111	B DIVISION
APO AP 96522-1215	USS SEA DEVIL (SSN-664)
	FPO AA 34093-2344

2. You must use % (the percentage sign, not C/O) for "In Care Of." Example:

JONES BOB
JONES AUTOMATIVE
% JOHN SMITH
105 MAPLE AVE
CENTRALIA WA 98237

3. For Canadian addresses, put the street address on Address Line 2; the city in the city field, and the province abbreviation in the state field. The postal code should be entered in the zip code field as follows: type the first three characters of the code, space twice, and then type the last three characters. (See page 1-20 for Canadian province abbreviations.) Example:

SMITH JOHN A	
HONEST JOHN'S USED CAR SALES	
	(Address Line 1)
123 MAIN ST SE	(Address Line 2)
VANCOUVER BC B7T 3T4	(City, State & Zip Code)

4. Foreign Addresses

Use "ADDR1" line to enter to a foreign street address.

Use "ADDR2" line to enter to a foreign city name, providence and ZIP (use the format that is used by the foreign entity).

Use the "CITY" line to enter to a foreign country name, e.g. France, England or Mexico. CANADA is the exception to this rule.

Use the "STATE" line to enter to the foreign code "FO".

Use "0000" in the "ZIP CODE" field.

If the phone number format is different, add the foreign phone number to the General Information lines on Screen Two of 1750.

STANDARD FORMATS AND ABBREVIATIONS

1. Special Cases

American Legion	AMER LEG #0000
American Legion Auxiliary	AMER LEG #0000 AUX
Archbishop of Yakima (DBA St Marys)	No abbreviation
City of Seattle	SEATTLE CITY OF
Corp of Catholic Archbishop of Seattle (DBA St Marys)	CORP OF CATHOLIC
Elks	B P O E #0000
Fraternal Order of Eagles	F O E #0000
Independent Order of Odd Fellows	I O O F #0000
Knights of Columbus	No abbreviation
Knights of Pythias	No abbreviation
Loyal Order of Moose	No abbreviation
Public Utility District (PUD)	P U D #0000
Port of Seattle	SEATTLE PORT OF
Saint Mary	ST MARY
School District #000	SCHOOL DIST #000
Thurston County	THURSTON COUNTY
Town of Bingen	BINGEN TOWN OF
Veterans of Foreign Wars	V F W #0000
Veterans of Foreign Wars Auxiliary	V F W #0000 AUX
Washington State Department of Revenue	WA STATE REVENUE DEPT OF
Water District #0000	WATER DIST #0000

2. Commonly Used Terms

Agency	AGENCY
And	&
Apartment	APT
Associate(s) (d) (ing)	ASSOC
Association	ASSN
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Bureau	BUR
Business	BUS
Care of	%
Center	CTR
Chemical	CHEM
Company	CO
Comptroller	CPMTR
Construction	CONST
Contractor	CNTR
Corporation	CORP
County Highway, County Hiway, Cnty Hwy	COUNTY HIGHWAY (if used with state name, use two-letter abbreviation for state name)
County Road, County Rd, CR, Cnty Rd	COUNTY ROAD (if used with state name, use two-letter abbreviation for state name)
Court	CT
Department	DEPT
Distributor	DISTR
District	DIST
Division	DIV
Electric(al)	ELEC
Electronic(s)	ELEC
Equipment	EQUIP
First, Second, etc.	1ST, 2ND, etc.
Furniture	FURN
Heating	HTG
Highway, Hiway, Hwy	HIGHWAY
Highway Contract (Star Route)	HC
Incorporated	INC
International	INTL

Laboratory	LAB
Lane	LN
Limited	LTD
Maintenance	MAINT
Management	MGMT
Manufacture(r) (ing)	MFR
Mechanical	MECH
Milepost Distance	MP 4.5
National	NTNL
Photography	PHOT
Plumbing	PLBG
Post Office,	
Post Office Box	PO, PO BOX
Publication	PUB
Ranch Rd	RANCH ROAD
Road, Rd	ROAD
Route, Rte, Rt	ROUTE
Rural Route	RR 0 BOX 000
Service(s)	SVC(S)
Star Route	
(Highway Contract)	HC
State Highway,	
St Highway, State Hwy	STATE HIGHWAY (if used with state name, use two-letter abbreviation for state name)
State Road,	SR,
St Rd	STATE ROAD
State Route, St Rte, SR	STATE ROUTE
Station	STA
Street	ST
Suite	STE
University	UNIV
USA	U S A
Wholesale(ing)	WHLSE

3. Company Officials

President	PRES
Vice President	VICE PRES
Secretary	SECY
Treasurer	TREAS
Manager	MGR
Member	MBR

4. Geographic Direction

North	N
South	S
East	E
West	W
Northeast	NE
Northwest	NW
Southeast	SE
Southwest	SW

5. States and U.S. Territories

Alabama	AL	Missouri	MO
Alaska	AK	Montana	MT
American Samoa	AS	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Federated States of Micronesia	FM	Northern Mariana Islands	NP
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Guam	GU	Oregon	OR
Hawaii	HI	Palau	PW
Idaho	ID	Pennsylvania	PA
Illinois	IL	Puerto Rico	PR
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Marshall Islands	MH	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Virgin Islands	VI
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
		Wyoming	WY

6. Canadian Provinces

Alberta	AB	Ontario	ON
British Columbia	BC	Prince Edward Island	PE
Manitoba	MB	Quebec	PQ
New Brunswick	NB	Saskatchewan	SK
New Foundland	NF	Yukon Territories	YT
Nova Scotia	NS		